IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

IN RE: REFCO INC. SECURITIES LITIGATION

MDL-1902

MARC S. KIRSCHNER,

As Trustee of the Refco Litigation Trust,

Plaintiff,

v.

GRANT THORNTON LLP: MAYER BROWN, ROWE & MAW, LLP; ERNST & YOUNG U.S. LLP; PRICEWATERHOUSECOOPERS LLP; CREDIT SUISSE SECURITIES (USA) LLC (f/k/a CREDIT SUISSE FIRST BOSTON LLC); BANC OF AMERICA SECURITIES LLC; DEUTSCHE BANK SECURITIES INC.; PHILLIP R. BENNETT; SANTO C. MAGGIO; ROBERT C. TROSTEN; TONE N. GRANT; REFCO GROUP HOLDINGS, INC.; LIBERTY CORNER CAPITAL STRATEGIES, LLC; WILLIAM T. PIGOTT; EMF FINANCIAL PRODUCTS, LLC; EMF CORE FUND, LTD.; DELTA FLYER FUND, LLC; ERIC M. FLANAGAN; INGRAM MICRO, INC.; CIM VENTURES, INC.; BECKENHAM TRADING CO. INC.; ANDREW KRIEGER; COAST ASSET MANAGEMENT, LLC (f/k/a COAST ASSET MANAGEMENT LP); CS LAND MANAGEMENT, LLC; and CHRISTOPHER PETITT,

Defendants.

Case No. 07 Civ. 11604 (GEL)

ECF Filed

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that Susheel Kirpalani of Quinn Emanuel Urquhart Oliver & Hedges, LLP, with offices located at 51 Madison Avenue, New York, NY 10010, hereby appears on behalf of plaintiff Marc S. Kirschner in his capacity as trustee of the Refco Litigation Trust (the "Trustee") in the above-captioned matter.

I hereby certify that I am admitted to practice before this Court.

Dated: New York, New York January 23, 2008

By: /s/ Susheel Kirpalani

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Attorney for Plaintiff Marc S. Kirschner as Trustee of the Refco Litigation Trust